

HOUSE No. 2394

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to provide for a review of sales tax expenditures by the General Court. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT REQUIRING REVIEW OF SALES TAX EXPENDITURES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. The General Laws are hereby amended by adding
2 a new subparagraph five to section six of chapter fourteen as
3 follows:—

4 Section 6(5). Shall file with the joint Committee on Taxation on
5 or before August 15th of 2006 and each August 15th thereafter, a
6 list of all tax expenditures which shall expire during that fiscal
7 year in accordance with section six A of chapter sixty-four H of
8 the General Laws. Each annual filing shall include, for each
9 expiring tax expenditure, as estimate of the revenue lost and the
10 number of taxpayers benefiting from the tax expenditure, an eval-
11 uation of the benefit of the tax expenditure to the general public
12 and to the economy of the state, and such other information avail-
13 able to the commissioner which shall aid the legislature to review
14 and consider whether said tax expenditures should be re-enacted,
15 modified, or allowed to expire.

1 SECTION 2. The General Laws are hereby amended by adding
2 the following as a new section 6A of chapter 64H:—

3 Section 6A. The tax expenditures as defined in section one of
4 chapter twenty-nine of the General Laws which are created by this
5 chapter and which came into effect subsequent to January one,
6 nineteen hundred and seventy and before January one, nineteen
7 hundred and ninety-four, shall expire on January one, two thou-

8 sand and six. Notwithstanding any other provision of law, any tax
9 expenditure created by this chapter which becomes effective after
10 January one, nineteen hundred and ninety-five shall expire not
11 later than the last day of the fiscal year following the third
12 anniversary of its effective date.